

UNITED STATES TAX COURT
WASHINGTON, DC 20217

ROBERT W. HERRIMAN,)	
)	
Petitioner,)	
)	
v.)	Docket No. 25048-11
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	
)	
)	
)	
)	

ORDER OF DISMISSAL AND DECISION

For the reasons set forth in respondent's Motion to Dismiss for Failure to State a Claim upon which Relief Can Be Granted and to Impose a Penalty under I.R.C. § 6673, filed December 14, 2011, and taking into account petitioner's response to the Order to Show Cause dated April 6, 2012, filed April 30, 2012, it is

ORDERED that the above-reference Order to Show Cause is made absolute. It is further

ORDERED that respondent's Motion to Dismiss for Failure to State a Claim upon which Relief Can Be Granted and to Impose a Penalty under I.R.C. § 6673, filed December 14, 2011, is granted, and this case is dismissed upon the stated ground. It is further

ORDERED and DECIDED that for 2006, there is a \$10,055 deficiency in petitioner's Federal income tax, that petitioner is liable for a \$615.89 I.R.C. § 6651(a)(1) addition to tax, and that petitioner is liable for a \$2,011 I.R.C. § 6662(a) accuracy-related penalty;

that for 2008, there is a \$4,455 deficiency in petitioner's Federal income tax; and

that petitioner is liable for a \$2,500 I.R.C. § 6673(a) penalty on account of the frivolous position(s) he has taken in this proceeding.

(Signed) Lewis R. Carluzzo
Special Trial Judge

ENTERED: **MAY 08 2012**

SERVED May 08 2012